

EXHIBIT B

SERVICE LIST OF TAXING AUTHORITIES

Mountain Express Oil Company

Case No. 23-90147

All service made by US first class mail, postage prepaid

As listed on Exhibit A

Alabama Business & License Tax Division
Motor Fuels Section
PO Box 327540
Montgomery, AL 36132-7540

State of Alabama, Dept. of Revenue
Legal Division
PO Box 320001
Montgomery, AL 36132-0001

Madison County, Alabama
J. Jeffery Rich, County Attorney
100 Northside Square
Huntsville, AL 35801

Avenu Insights & Analytics
Attn: Audit Division
600 Beacon Pkwy W, Suite 900
Birmingham, AL 35209

Arkansas Department of Finance
Attn: Revenue Legal Counsel
P.O. Box 1272, Rm. 2380
Little Rock, AR 72203

City of Baton Rouge - Parish of
East Baton Rouge
Attn: Paula Harmon
P.O. Box 2590
Baton Rouge, LA 70821-2590

Florida Department of Revenue
Attn: Taxpayer Services - MS 3-2000
5050 W. Tennessee St.
Tallahassee, FL 32399-0112

Georgia Department of Revenue
Compliance Division
P.O. Box 105408
Atlanta, GA 30348-5408

Indiana Department of Revenue
PO Box 6032
Indianapolis, IN 46206-6032

Louisiana Department of Revenue
PO Box 66658
Baton Rouge, LA 70896-6658

Mississippi Department of Revenue
Attn: Bankruptcy Section
PO Box 22808
Jackson, MS 39225-2808

Ohio Department of Taxation
Attn: Bankruptcy Division
PO Box 530
Columbus, OH 43216

South Carolina Department of Revenue
Attn: SCDOR
PO Box 125
Columbia, SC 29214-0400

States' Attorney General
Alabama Attorney General
501 Washington Ave
Montgomery, AL 36104

Arkansas Attorney General
323 Center Street, Suite 200
Little Rock, AR 72201

California Attorney General
Attn: Public Inquiry Unit
PO Box 944255
Sacramento, CA 94244

Connecticut Attorney General
165 Capitol Avenue
Hartford, CR 06106

Florida Attorney General
PL-01 The Capitol
Tallahassee, FL 32399

Georgia Attorney General
40 Capitol Square SW
Atlanta, GA 30334

Indiana Attorney General
302 W. Washington St, 5th Floor
Indianapolis, IN 46204

Iowa Attorney General
Hoover State Office Building
1304 E. Walnut Street
Des Monies, IA 50319

Kansas Attorney General
120 SW 10th Avenue, 2nd floor
Topeka, KS 66612

Kentucky Attorney General
700 Capital Avenue, Suite 118
Frankfort, KY 40601

Louisiana Attorney General
PO Box 94005
Baton Rouge, LA 70804

Michigan Attorney General
G. Mennen Williams Building
525 W. Ottawa Street
PO Box 30212
Lansing, MI 48909

Minnesota Attorney General
445 Minnesota Street, Suite 600
St. Paul, MN 55101

Missouri Attorney General
Supreme Court Building
207 W. High Street
PO Box 899
Jefferson, MO 65102

Nebraska Attorney General
1445 K Street, Room 2115
PO Box 98920
Lincoln, NE 68508

New Jersey Attorney General
124 West State Street
Trenton, NJ 08625

New York Attorney General
The Capitol
Albany, NY 12224

North Carolina Attorney General
114 West Edenton Street
Raleigh NC 27603

North Dakota Attorney General
600 East Boulevard Avenue, Dept. 125
Bismarck, ND 58504

Ohio Attorney General
Rhodes State Office Tower
30 E Broad Street, 14th Floor
Columbus, OH 43215

Oklahoma Attorney General
313 NE 21st Street
Oklahoma City, OK 73105

Pennsylvania Attorney General
Strawberry Square, 16th Floor
Harrisburg, PA 17120

South Carolina Attorney General
1000 Assembly Street
Columbia, SC 29201

Tennessee Attorney General
Bankruptcy Division
PO Box 20207
Nashville, TN 37202

Texas Attorney General
PO Box 12548
Austin, TX 78711

West Virginia Attorney General
State Capitol Complex, Bldg 1, Rm E-26
1900 Kanawha Blvd. E
Charleston, WV 25305

Wisconsin Attorney General
State Capitol, Room 114 East
PO Box 7857
Madison, WI 53707

Wyoming Attorney General
Wyoming State Capital
Cheyenne, WY 82001

11 U.S.C. 505(b)
Michigan Department of Treasury
Tax Policy Division
Attn: Litigation Liaison
Austin Building, 2nd Floor
430 W Allegan Street
Lansing, MI 48922

Oklahoma Tax Commission
Office of the General Counsel
Bankruptcy Section
120 N Robinson, Ste 2000W
Oklahoma City, OK 73102

Tennessee Dept of Revenue
c/o Tennessee Attorney General's Office
Bankruptcy Division
PO Box 20207
Nashville, TN 37202

State of California Franchise Tax Board
Bankruptcy Section
MS: A-340
PO Box 2952
Sacramento, CA 95812

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101

State of Alabama Dept of Revenue
Legal Division
PO Box 3200001
Montgomery, AL 36132